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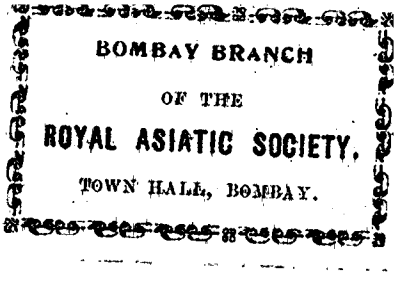

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OFFICE OF THE ACCOUNTANT-GENERAL, BOMBAY.

THE BOMBAY LOCAL BOARD ACCOUNT CODE

ALSO PUBLISHED AS

ANNEXURE A TO CHAPTER XVI, BOMBAY TREASURY MANUAL

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Annexure A to Chapter XVI, Bombay Treasury Manual.

INSTRUCTIONS FOR KEEPING THE ACCOUNTS OF LOCAL BOARDS AND INSTITUTIONS SUBJECT TO THEIR CONTROL.

1. The accounts of Local Boards are regulated by the rules sanctioned by Government (in the case of Sind by the Commissioner in Sind) under sections 51, 52, 53, 54, 60 and 69 (*c*) and (*d*) of the Bombay Local Boards Act (I of 1884). Rule 25 provides for a Local Fund Branch in each treasury and sub-treasury. At each treasury and sub-treasury a simple banking account is maintained in C. A. C. form No. 42 (ledger), wherein are entered each day's receipts and payments of the Local Board banking with it. The ledger account at the Huzur Treasury comprises the transactions of the District Local Board as a whole, the Taluka Local Board transactions being posted in it from the sub treasury daily sheets, as if the transactions took place at the Huzur Treasury. This account should therefore, show each day the balance at the credit of the District Local Board as it stood on the previous day. The ledger account kept at each sub-treasury is confined solely to the transactions of the Taluka Local Board banking with it. The transactions of the District Local Board which may occur at the sub-treasury should find no place in that account (*vide* also paragraphs 38 and 39 *seq*).

TALUKA LOCAL BOARDS.

2. The registers and accounts to be maintained at the Taluka Local Board offices are —

(1) Day Book (C. A. C. form No. 35—Annexure form No. I).

(2) Register of Cheques (Annexure form No. IV).

(3) Cheque Book (L. F. form No. 42).

(4) Treasury Pass Book (C. A. C. form No. 42—Annexure form No. V).

(5) Petty Cash Book (C. A. C. form No. 35—Annexure form No. VI).

(6) Imprest Cash Account (Annexure form No. VII).

(7) Works Ledger (Annexure form No. XVII).

(8) Works Files (containing estimates, work bills and completion certificates).

(9) Measurement Book (P. W. D. form 6) or Work Sheets (Annexure form No. XVI).

(10) Register of Tools and Plant (Annexure form No. XXII).

(11) Register of Articles of Dead Stock (Annexure form No. XXII).

(12) Register of Immoveable Properties (Roads and Buildings).

(13) Register of Private Contributions (Annexure form No. XX).

(14) Register of Deposits (C. A. C. form No. 41—Annexure form No. XXIII).

(15) Register of Advances (C. A. C. form No. 41, modified to suit).

(16) Budget Estimate (L. F. forms Nos. 46 and 48).

(17) Statement of Reappropriations (Annexure form No. XXXI).

(18) File of Duplicate Chalans.

(19) Daily Sheets.

Day Book.

3. This register should record on the left side the receipts to be credited to the Taluka Board in accordance with sections 44 and 45 of the Bombay Local Boards Act and on the right side the amounts of all cheques drawn with their numbers and the names of the persons in whose favour the cheques are drawn. The balance shown in the day book on any day should represent the balance at the credit of the Taluka Local Board in the sub-treasury ledger. Any difference between the two balances will be the amount of cheques drawn but not paid by the sub-treasury plus amounts received too late for remittance to the sub-treasury.

4. The receipts of assigned revenues specified in section 44 of the Act are communicated monthly to the Taluka Local Boards by the Local Fund branch of the Huzur Treasury in Treasury form No. 89 as soon as the figures are furnished by the provincial branch of the treasury under Local Boards' rule 31. All amounts so advised should be entered in the day book, as if they were cash transactions, before it is closed for the month to which the transactions relate.

5. The transactions of a Taluka Local Board not being numerous, it will suffice if the day book is balanced monthly, instead of daily, after incorporating therein the figures on account of assigned revenues. Sufficient space should, therefore, be left in the register on the last working day of the month to show these last amounts.

6. The balance shown in the day book should be agreed with that shown in the pass book as follows :—

Balance as per pass book ...Rs.

Add—

Money received too late for remittance ...Rs.

Total ...Rs.

Deduct—

Outstanding cheques, as per details below ...Rs.

Balance as per day book ...Rs.

Cheques outstanding on

No. dated Amount ...Rs.

Total ...Rs.

7. A similar agreement should be effected between the balance at the credit of the Taluka Local Board as worked out in the day book with that independently worked out at the Local Fund branch of the Huzur Treasury through a plus and minus memorandum (L. F. form No. 76), which should be submitted in duplicate to the L. F. branch of the Huzur Office as soon as the day book for the month is closed. Any differences that may be found between the two balances should be promptly reconciled. The duplicate memorandum is returned after verification to the Taluka Local Board office for record.

Register of Cheques.

8. The object of this register is to note the purpose and the amount for which each cheque is drawn. The date of handing over the cheque to the party concerned should be noted in the column provided for the purpose. When a cheque is drawn for several items which have to be paid for by the office, the amount must at once be taken to the petty cash book reference to which must be given in this register against such entries. **No amount for which a cheque is drawn and cashed should remain in the office without being brought to the petty cash book.**

9. The balance of amounts remaining undisbursed should be worked out daily in the petty cash book in the column specially provided for the purpose, the total being attested by the disbursing officer in token of correctness after verifying the same with the balance in hand. The President or vice-president should occasionally examine the register to see that there has been no undue delay in disbursing amounts drawn.

Cheque Book.

10. (i) Bilingual Local Fund cheque books, printed on water-marked paper, are supplied by the Yeravda Prison Press to Local Boards in the Presidency proper and by the Commissioner in Sind's Press to Local Boards in Sind. When cheque books are required by Local Boards, they should be obtained by indent from the Press concerned, the indents being accompanied by a Treasury reciept for the value of the stamps to be impressed on the cheque forms.

(ii) Instructions regarding the keeping of the cheque book are contained in section 50 of the Bombay Local Boards Act and Local Boards' rules 37, 46, 46-A and 47. These should be strictly followed.

(iii) The practice of drawing a single cheque in favour of the vice-president or the overseer for an amount representing the total of several separate accounts and of leaving the latter to disburse therefrom the sums due to individual payees should not be resorted to, *unless absolutely necessary*. **Cheques should be drawn in favour of the persons to whom the money is actually due, whenever the amount due exceeds Rs. 50.**

(iv) Taluka Local Boards should not draw cheques for sums not required for immediate payment.

Pass Book.

11. This is a copy of the ledger account maintained at the sub-treasury, *vide* paragraph 1. A balance is worked out in the pass book after each transaction. The balance on the last working day of the month should be

agreed with that shown in the Taluka Local Board day book, *see* paragraph 6. The entries in the pass book should be made by the sub-treasury staff.

Petty Cash Book.

12. (i) This is mainly the account of the permanent advance maintained in accordance with Local Boards' rule 28, but *see* paragraphs 8 and 9 *supra*. It should be confined to the disbursements made from the sums received by the Taluka Local Board on cheques drawn under para. 3 of section 50 of the Local Boards Act, the disbursement being shown on the right side and recoupments thereof on the left. Vouchers in support of disbursements from the advance should not include any other payments so that a separate cheque can be drawn to recoup the same as required by the section referred to above and Local Boards' rule 45. To make this practicable, the advance should be utilized only for making payments of a petty and emergent nature, all other payments being made by cheques drawn in favour of the payees, *vide* paragraph 10 (iii). Bills for day-labour (form No. 7) and for piece-work (form No. 8) can be wholly paid from the permanent advance if they are prepared and submitted for payment at short intervals, say, a week or 10 days instead of once a month. This course will also enable the boards to pay the labourers promptly.

(ii) Each officer who has obtained a permanent advance shall on receipt of the money and also on the 1st of April in each year sign an acknowledgment that the amount is due from and is to be accounted for by himself. In case of transfer of charge of an office a similar acknowledgment for the full amount shall be signed by the relieving officer. These acknowledgments should be kept in a separate file at the L. F. branch of the Huzur Treasury.

Imprest Cash Account.

13. This is an account to be kept by officers to whom an imprest has been given for making payments on the spot. Detailed instructions for keeping this account are contained in Local Boards' rules 40 and 42.

Works Ledger.

14. In this ledger the progress of expenditure on each work undertaken by the Taluka Local Board in a year against the sanctioned estimate for the work and the Budget grant is watched. Provision is also made to show the amount of the Government grant and private contributions.

15. A separate set of continuous pages should be assigned for each of the detailed heads subordinate to the following main heads under civil works and the entries in the ledger arranged in the same order as in parts III and IV of the budget estimate :—

(1) Civil Buildings. { (*a*) Original works. (*b*) Repairs.

(2) Communications { (*a*) Original works. (*b*) Repairs.

and

(3) Miscellaneous Public Improvements. { (*a*) Original works. (*b*) Repairs.

16. At the commencement of the year the amount of the estimate and the budget grant (including Government grants and private contributions) for each work should be entered from the sanctioned estimate for the work and the budget estimate and initialled in token of correctness by the vice-president or chairman, works committee, who should also initial each of the subsequent additions or reductions of grants.

17. As soon as all the work bills for each month are posted in the ledger and the total expenditure incurred in that month for each work is worked out, a progressive total of all the columns for the expired months of the year should be made in red ink immediately after the monthly total for the purpose of watching the progress of expenditure on the work against the sanctioned estimate and the budget grant.

18. The fact of the receipt of the completion certificate should be noted against the name of the work under the initials of either of the above named officers, while the appropriate page of the ledger should be quoted on the certificate.

19. Entries relating to works remaining unfinished at the close of the year should be carried forward in the ledger for the succeeding year with the total expenditure up to date, for the purpose of watching the total outlay against the sanctioned estimate. A statement of such works showing the budget grants and the actual expenditure incurred during the year should be furnished to the Huzur Local Fund Account office early in the following year in order to enable the Local Fund Accountant to complete the works ledger maintained by him.

20. Works undertaken by a Taluka Local Board on behalf of the District Local Board should be clearly indicated in column 1 of the ledger.

Works Files.

21. (i) As soon as the budget is sanctioned, a file should be opened in each Taluka Local Board office for each work entrusted to it for execution. In its proper file should be placed the original estimate of every work; original muster rolls, copies of contract, piece-work and material bills, work sheets and completion certificates, &c., being added from time to time. The vouchers should be numbered in a monthly consecutive series and the numbers quoted in the register of cheques. If preferred the estimates may be kept in a separate file along with the plans.

(ii) Columns 1 and 2 of the material bills should invariably be filled in for the purpose of watching the progress of expenditure incurred on materials purchased for each item of the sanctioned estimate. Requisitions for materials should be attached to the bills in support of the charges set forth in them.

(iii) Similarly in the case of works carried out by day labour a rough allocation of the labour employed on each portion of the work should be given on muster rolls in order to ascertain that the expenditure incurred is within the provision made for it in the estimate.

(iv) The number and date of the order for piece-workers or contractors to undertake a work should invariably be quoted in column 1 of Local

Boards' form 8. Unless clearly recorded in the minutes of the board, the following information should be recorded in a separate register :—

(1) Serial number and date of order.

(2) Name of contractor.

(3) Particulars of work to be done or material to be supplied.

(4) Rate per item or sum agreed upon.

(5) Signature of the vice-president (or chairman, works committee, if empowered to issue orders in this behalf).

The serial number and date should be quoted in column 1 of the work-bill concerned.

(v) As far as possible payments of muster rolls and work-bills for small amounts should be made from the permanent advance. In case this is not practicable, they may be paid by cheque and receipted after the cheque is cashed. On no account should there be any delay in the payment and submission of muster rolls and work bills to the Huzur Local Fund Account office.

(vi) Information regarding the budget allotment, progressive expenditure and availabe balance of the grant should be recorded on each work-bill.

Estimates for Works.

22. The date of the meeting of the District or Taluka Local Board at which the estimates are approved should invariably be quoted on them over the signature of the President or vice-president.

23. In the case of large works the construction of which extends over more than one year, estimates should be prepared for the whole work, while provision should be made in the budget estimate for only such portion thereof as can be completed within a year.

24. Deviations from the original estimates should not be made without the sanction of the authority which approved them in the first instance and the fact of a deviation having been sanctioned, should be recorded in the estimates over the signature of the vice-president or chairman, managing committee.

Measurement Book or Work Sheet.

25. (i) This register or sheet should be kept by the overseer of the board. In it he should record at once and on the spot measurements taken by him, during his periodical visits to the works in progress, of all materials obtained for them or work carried out. The entries should be made in ink or with an indelible pencil. The contents or area should invariably be inked in. No erasures of any kind should be permitted, mistakes being corrected by cancelling the incorrect entry and inserting the correct figures between the lines. The overseer should sign and date each set of measurements.

(ii) The measurements should be countersigned (with date) by the member of the Local Board who check-measures the works. Should there be any serious difference in the results, a note of explanation should be added.

(iii) Quantities entered in the measurement books (or work sheets) should be clearly traceable in the vouchers. For this purpose immediately below the total of each set of measurements an enfacement should be made in red ink connecting the entries with the bill in which they are shown. Similarly, the page of the measurement book should be quoted on the bill.

(iv) When completed, measurement books should be promptly returned by the overseer for record in the Taluka Local Board office, which should keep a stock account of all measurement books noting in it the dates of issue and return of these books to the officer. Work sheets should be filed in the work-file concerned, *vide* para. 21 (i).

(v) The index should be alphabetical. A page or set of continuous pages should be assigned for each work so as to show together all the measurements pertaining to that work. The measurement book for any year should be separated from that for the previous or succeeding year.

Register of Tools and Plant.

26. All new articles, as they are purchased, should be promptly brought to account and the page of the register on which they are posted should be noted on the voucher concerned. Unserviceable articles should not be written off except with proper sanction. For this purpose, the stock should be annually verified by the vice-president and the result noted on the register over his signature (with date). All articles found unserviceable should be brought on to a special list (preferably form Gen. 51 e) and the sanction of the board for writing them off recorded thereon. The list should then be filed along with the papers relating to the auction of the unserviceable stores for reference at the time of audit.

Note.—The account of tools and plant issued to and returned by contractors should be watched through a special issue book maintained for the purpose in manuscript, a set of continuous pages being assigned for each contractor.

Register of Articles of Dead Stock.

27. The instructions in paragraph 26 apply also to this register.

Register of Immoveable Properties.

28. This register should be maintained in two parts, one for lands, buildings, water works and miscellaneous works and the other for roads. The register should include all existing properties vested in the board (*vide* G. R., R. D. No. 8824, dated 12th September 1906), all new works, as they are completed, being entered in it and the entries attested by the vice-president. At the close of the financial year a certificate should be recorded in the register under the signature of the vice-president stating that the properties are in working order and that they are used for the purpose for which they are intended.

Register of Private Contributions.

29. This register is maintained in accordance with Local Boards' rule 34. A separate account should be opened therein for each work so that the amount of contributions received on account of that work, the expenditure incurred therefrom and the refund of unspent balances, if any, may be clearly watched. Amounts remaining unexpended at the close of the financial year should be carried over to the register of contributions for the succeeding year.

Register of Deposits.

30. (i) Each item of deposit received must at once be entered in this register, with the name of the person from whom it is received, so that it may be watched till finally disposed of. Repayments should be shown in the columns provided for the purpose. When a deposit is adjusted by transfer to some head of account, this head should be noted in the register. Deposits should on no account be kept out of account but should at once be shown in the day book.

(ii) At the close of each year, the total repayments and balance of each item of deposit should be worked out in the register and the latter carried over to the register for the following year. The deposit register should be examined at frequent intervals by the Treasury Officer and reviewed by the President, or vice-president, Taluka Local Board, quarterly. No item should be allowed to remain in deposit beyond the prescribed period.

(iii) Deposits not exceeding one rupee unclaimed for one whole account year, balances not exceeding one rupee of deposits partly repaid during the last year and all balances unclaimed for more than three complete account years, should, at the close of March in each year, be credited to the District Local Board by means of transfer entries in the Local Fund branch of the Huzur Treasury. Deposits thus credited should not be repaid without the sanction of the District Local Board, but this sanction will be given as a matter of course on ascertaining that the item was really received, was carried to credit as lapsed and is now claimed by the person who might have drawn it any time before the lapse. The amount of a lapsed deposit refunded should be charged in the accounts of the District Local Board as a refund and not debited to deposits. The application for refund and the repayment of the deposit should be recorded in the appropriate register of deposits so as to guard against a second repayment.

Register of Advances.

31. The form of the register of deposits with slight modifications will serve as a register of advances. All advances made to contractors under Local Boards' rule 45-A should be recorded and their final adjustment or recovery watched.

Budget Estimates.

32. Instructions regarding the preparation of the annual and supplementary budget estimates are contained in sections 53 to 58 of the Local Boards Act, Local Boards' rules 9 to 21 and 23 and 24, and in paragraphs 89 *seq.* These should be strictly followed. The budget estimates should be keptin a separate file.

Statements of Re-appropriations.

33. These should be carefully preserved in a separate file.

Chalans.

34. Duplicate chalans of Local Fund receipts should be separately filed at the sub-treasury so as to be available at any time for inspection.

Daily Sheets.

35. As required by Local Boards' rule 28, daily sheets, being extracts of the day book kept at the Taluka Local Board office should be sent to the Huzur Local Fund office at the close of each day on which any transaction in connection with the Taluka Board takes place, supported by vouchers and chalans in original for incorporation in the Huzur Local Fund accounts. The daily sheet of expenditure should be so prepared as to show below each cheque particulars of all vouchers to pay which it is drawn. The entries relating to assigned revenues and grants communicated by the Huzur Local Fund Account office need not be shown in the daily sheet of receipts as they will have already been accounted for in the Huzur Local Fund Account office before they are communicated.

Contracts.

36. The provisions of section 35 of the Local Boards Act should be strictly observed.

Security Bonds.

37. Bonds furnished by Local Board employees should be stamped, as they are not exempted from stamp duty. Certificates regarding the existence and solvency of the sureties should be obtained annually.

Transactions of District Local Boards at Sub-treasuries.

38. Medical and Veterinary Dispensary receipts, Educational receipts, sale-proceeds of road-side trees or of any other property vested in the District Local Board, are purely District Local Board receipts. These are brought to credit by the provincial branch of the sub-treasury, on behalf of the Huzur Treasury as bankers of the District Local Board, in the sub-treasury cash book either directly or preferably through a subsidiary register specially kept for the purpose. Similarly the encashment of District Local Board cheques for works carried out through the agency of Taluka Boards should be shown in the sub-treasury cash book, if preferred, through a subsidiary register. Form 42, Civil Account Code, used for maintaining the banking account of Taluka Local Boards will serve as a subsidiary register for showing District Local Board transactions also. It need not however be balanced daily like the ledger account of the Taluka Local Board.

39. At the close of each day, a special daily sheet subsidiary to the sub-treasury daily sheet showing in detail the transactions of the District Local Board (supported by chalans and vouchers) should be submitted to the Huzur Treasury, where the totals of receipts and payments should be agreed with the corresponding total figures in the sub-treasury sheet. The subsidiary sheet with the vouchers and chalans should then be made over to the Local Fund Account office for check and incorporation in the accounts of the District Local Board.

DISTRICT LOCAL BOARDS.

40. The accounts of the District Local Boards are kept in the Local Fund branch of the Huzur Treasury office. The books, &c., maintained are :—

(1) Day Book (C. A. C. form No. 35—Annexure form No. I).

(2) Classified Register of Receipts (Annexure form No. III).

(3) Do. of Payments (do.).

(4) Register of Cheques (Annexure form No. IV).

(5) Cheque Book (L. F. form No. 42).

(6) Treasury Pass Book (C. A. C. form No. 42—Annexure form No. V).

(7) Petty Cash Book (C. A. C. form No. 35—Annexure form No. VI).

(8) Imprest Cash Account (Annexure form No. VII).

(9) Files of Transfer Sheets (Annexure form No. IX).

(10) Audit Register of Establishments and fixed Recurring Charges (Annexure form No. X).

(11) Works Ledger (Annexure form No. XVII).

(12) Measurement Books (P. W. D. form No. 6 or Work Sheets).

(13) File of Completion Certificates (Annexure form Nos. XVIII and XIX).

(14) Register of Private Contributions (Annexure form No. XX).

(15) Files of Chalans and Daily Sheets.

(16) Files of Payment Vouchers.

(17) Register of Immoveable Properties.

(18) Register of Tools and Plant (Annexure form No. XXII).

(19) Register of Dead Stock (Annexure form No. XXII).

(20) Register of Deposits (C. A. C. form No. 41—Annexure form No. XXIII).

(21) Register of Advances (do.) modified to suit.

(22) Register of Securities (Annexure form No. XIV).

(23) Monthly Cash Account (Annexure form No. XXV).

(24) Annual Accounts (Annexure form No. XXVII).

(25) Budget Estimates (L. F. forms Nos. 46 and 48).

(26) Statement of Reappropriations (Annexure form No. XXXI).

(27) Service Register and Service Books.

(28) Establishment Returns (C. A. C. forms Nos. 3, 4 and 4-A)

Day Book.

41. This day book comprises not only the cash and book transactions at the Huzur Treasury, but also the District and Taluka Local Fund transactions at the Taluka Treasuries. A classified register of receipts and a

classified register of payments are maintained from which the daily total of each detailed head is carried to the day book. The day book is balanced daily and agreed with the Huzur Treasury ledger account through the pass book. At the close of each month the certificate of agreement in the form prescribed in para. 6 should be endorsed by the Treasury Officer.

Classified Registers of Receipts and Payments.

42. The budget heads with the grants therefor are shown horizontally at the top of the pages in the same order as in the budget estimate, the name of the Taluka Local Board, school or dispensary being entered in the vertical columns provided for the purpose. A page or set of continuous pages should be assigned for each detailed head so as to show together a year's transactions. As regards detailed heads which pertain solely to the District Local Board (general) schools and dispensaries and for which Boardwar, schoolwar or dispensarywar accounts are not necessary, several such heads, subordinate to the same major head, can be shown on a single page or set of pages, and only the grand total of the major head should be carried to the day book. As regards expenditure on account of public works, accounts should be opened in the classified register of payments only for the main heads prescribed in the monthly cash account. The expenditure under each detailed head subordinate to these main heads is watched through the works ledger and the classified abstracts of public works expenditure appended to the monthly cash account, *vide* paragraphs 63 and 84 *seq.*

43. All additions to or alterations in the budget grants which may be sanctioned by the District Board during the course of a financial year should be noted against these detailed heads concerned in red ink with a plus or minus sign, the authority therefor being cited.

44. The net proceeds of the assigned revenues should be posted in the classified register of receipts monthly, as soon as the figures are communicated by the Provincial branch of the treasury under Local Boards' rule 31 and apportioned between the District and Taluka Local Boards, schools and dispensaries as prescribed in Local Boards' rule 36. The distribution should be effected promptly and each Taluka Local Board informed of the amount credited to its account, so as to enable the Taluka Local Board to close its day book as laid down in paragraph 5 and to agree the balances shown in it with that at its credit in the Huzur accounts.

45. At the end of each month the figures in both the classified registers should be added up and a progressive total of all the columns for the year made below the monthly total for the purpose of compiling the monthly cash account. Where the grand total under any detailed head in the classified register of payments shows that the budget grant is likely to be exceeded, steps should be taken to meet the excess either by a reappropriation or by a supplementary estimates.

Register of Cheques.

46. The register maintained at the Huzur Local Fund Account office is intended to show the cheques drawn by both the Ditsrict and the Taluka Local Boards. It is written on the same lines as the cheque register kept at the Taluka Local Board offices (*vide* paragraphs 8 and 9) except in the following respects :—As regards Taluka Local Board cheques, particulars

of each claim are not entered, while the date of payment in their case will be the date of incorporation at the Huzur Local Fund Account office. The register should be written up by sections, a separate set of continuous pages being assigned for each Local Board which issues cheques An abstract of the monthly totals of each Local Board working up to the total amount drawn by cheques should be made at the close of the register in order to ascertain the figure required to be shown on page 2 of the cash account.

Cheque Book and Treasury Pass Book.

47. The instructions in paragraphs 10 and 11 apply also to these books.

Petty Cash Book and Imprest Cash Account.

48. The instructions in paragraphs 12 and 13 apply also to these books.

Transfer Sheets.

49. Transfer sheets are maintained in order to correct errors of classification and to bring to account recoveries of overpayments. Transfer entries should be made in as concise a manner as possible, all particulars to explain both the nature of the adjustment and the grounds of correction being clearly stated. Every entry must be initialled by the Treasury Officer in token of correctness.

50. Recoveries of overpayments in cash or by short payment should be adjusted as follows:—

(1) They will ordinarily be adjusted by deduction from the current year's charge under the detailed head previously overcharged. The instructions of the Examiner of Local Fund Accounts should be applied for in the case of recoveries of overpayments made in previous years:—

(*a*) in the case of any single item in excess of Rs. 500;

(*b*) when the aggregate of the items exceeds the current year's charge.

(2) If a recovery is made by a short payment of an item chargeable to a detailed head under which the previous overpayment occurred, no further adjustment is necessary, as the short payment is a set-off against the excess payment.

(3) If a recovery is made in cash the amount should be taken to the head "cash recoveries" as a credit item.

(4) If the recovery is effected by short payment of an item chargeable to a detailed head other than that under which the overpayment was previously made:—

(*a*) the total payment (*i.e.*, the amount actually paid plus the amount short paid) is to be entered under the detailed head to which the item short paid belongs;

(*b*) the amount short paid is to be entered as a credit item under "cash recoveries."

51. The various credit items should be entered as deductions in the classified register of payments under the detailed heads to which they per-

tain. Before the accounts of each month are closed, the total cash recoveries effected in the month must be debited to the head "cash recoveries" in order to clear the corresponding credit head in the classified register of receipts.

Audit Register of Establishments and Fixed Recurring Charges.

52. The following points should be observed in opening the register :—

(*a*) The pages should be consecutively numbered.

(*b*) The establishments should be arranged in the order of budget heads and a few pages left blank after each major head for the entry of any permanent establishment, that may be sanctioned subsequently.

(*c*) A page should be set apart for the audit of each section (or taluka in the case of the school establishment) and one (or more, if necessary) for the total charge of the establishment, when the number of sections exceeds one. A page should be assigned for the audit of each class of scholarships awarded by the District Board. The sections should be arranged alphabetically.

(*d*) Periodical charges should be shown in the pages for periodical charges bound at the end of the volume, the term being understood to apply to—

(i) Rents, rates and taxes.

(ii) Grants-in-aid and contributions to other local bodies, municipalities, sanitary committees and dispensaries, when the amounts are fixed and payments are made at regular intervals.

(iii) Contributions to Government on account of Vaccination establishment.

(iv) Other fixed amounts paid at regular intervals.

(*e*) When periodical charges are paid quarterly, half-yearly, or yearly, the headings of the money columns should be altered to correspond with the number of payments.

(*f*) There should be an index at the beginning of each volume.

53. The registers have to be renewed every four years. When new registers are opened, all the orders quoted in the old registers need not necessarily be quoted in the new, but only such as have not been cancelled or suspended. This duty should receive the special attention of the Local Fund Accountant and the Treasury Officer. They are also specially responsible for the correct entry of all new orders received and for the accuracy of the summary of their contents.

54. The sanctioned scale is entered in detail in the first year of the register and in totals in subsequent years. If, however, there is a general revision or if the changes are many, the scale should be stated in detail on such occasions. In the case of the school establishment the sanctioned scale should be entered afresh every year from the schedule of establishment and other charges of Local Board schools furnished annually by the Deputy Educational Inspector in form (Local Fund). When charges of scale are noted, the date from which they take effect should also be noted. When there are more sections than one, the sectional total should be given on the total page, so as to show how the total has been arrived at. The column "Actual on 1st April" represents the sanctioned cost at any given time even though in

particular cases the establishment may have been sanctioned after the 1st of April. The entries in this column must be attested by the Treasury Officer.

55. The minimum and maximum columns, both for the detailed head and for the sectional total, should be used only when the pay is progressive and in this case, each increment, as it is admitted, will be added to the total of the "Actual Column," and a note made in the first column of the person to whom the increment is granted.

56. In posting the audit register the amount shown in the column of the pay bill headed "net charge" for each section should be entered against each section and below that should be written in red ink the withheld pay and fines as shown in the bill to check arrear bills or bills preferred when fines are subsequently remitted. The amount of undisbursed pay subsequently refunded should be noted in the column of the month to which it refers. No subsequent claim not covered by the last three entries or by special authority to utilize savings should be admitted without full explanation of the circumstances under which it was omitted from the monthly bills, which are expected to exhibit the full claim for the month.

57. The entries should always be begun from the top of the allotted place in order that there may be space for the record of arrear bills and also of sums refunded by short-drawal, which may be claimed again.

58. Payment of pay is recorded in the column for the month for which the pay was due and not that in which it is disbursed, the number and month of the vouchers being quoted in the entry as briefly as possible: thus 23-6 would indicate voucher 23 for June.

59. The source from which supplementary pay bills are to be met should invariably be noted against them in the audit register by the use of the following letters:—

W—If met from amounts held over for future payments.

S—Savings.

F—Fines.

U. P.—Undisbursed pay refunded.

60. When excesses are passed over the sanctioned scale consequent on arrangements made in privilege leave vacancies, a note to that effect specifying the period of leave should be made in the remarks column of the register.

61. Temporary establishment should be similarly dealt with, but should be shown in a separate part of the register, the period for which the sanction holds good must be distinctly specified in the second column below the details of the appointments sanctioned and lines drawn across the cages for the months previous and subsequent to that period so as to prevent admission, by oversight, of pay for a period in excess of sanction.

Works Ledger.

62. The ledger maintained at the Huzur Local Fund account office is intended to show the expenditure on all public works undertaken by both the District and the Taluka Local Boards, whether through their own agency or that of the Public Works Department. It is written on the

same lines as the corresponding register kept at the Taluka Local Board offices, *vide* paragraphs 14 to 20.

63. The various classified abstracts of expenditure on public works which are appended to the monthly cash and annual accounts, are compiled from the works ledger. For this purpose, the works under each detailed head prescribed in the classified abstracts should be arranged in the ledger according to Local Boards to which their cost is debitable, so that a separate monthly total may be struck for each Local Board under each detailed head.

64. At the close of each month an agreement should be effected through the classified abstracts referred to in paragraph 63 between the total expenditure incurred in that month on public works, as posted in the works ledger, and that independently worked out in the classified register of payments, *vide* paragraph 42.

Measurement Book or Work Sheet.

65. The instructions in paragraph 25 apply also to this book.

Completion Certificates.

66. On receipt these should be examined carefully to see that the provisions of Local Boards' rules 42 and 43 have been observed and should be agreed with the total amount spent on each completed work, as posted in works ledger. The certificates should be numbered in an annual consecutive series, separate for each Local Board, and their number quoted in the works ledger against the name of the work concerned, while the appropriate page of the ledger should be quoted on the certificates. For convenience of reference the certificates should be filed by Local Boards in a single file.

Register of Private Contributions.

67. The register maintained at the Huzur Local Fund account office is intended to show contributions received by the district as well as by the Taluka Local Boards. It should be written up on the same lines as the register kept at the Taluka Local Board offices, *vide* paragraph 29.

Method of receiving money and bringing it to account in the District Local Board or Huzur Local Fund Account Office.

68. With the exception, perhaps, of the receipt of fees of veterinary dispensaries and staging bungalows, of sale-proceeds of road-side trees and old stores and contractors' deposits, practically no actual money transactions take place at the District Local Board and Huzur Local Fund Account offices. The receipts referred to above should at once be paid into the treasury with a chalan (in duplicate). The original chalans should, after incorporation in the accounts, be recorded at the Local Fund Branch of the treasury, for reference at the time of audit. Revenue credited to the Local Fund in accordance with Local Boards' rule 31 under section 44 of the Local Boards Act and Government grants are to be brought to account at the Huzur Local Fund Account office as soon as they are communicated by the Provincial branch of the treasury.

69. The receipts of Taluka Local Boards other than assigned revenue are communicated by them to the Local Fund branch of the Huzur Treasury through a daily sheet accompanied with chalans (*vide* paragraph 35). The receipts of the District Local Board credited at sub-treasuries are communicated by the sub-treasury officer through a special daily sheet subsidiary to the consolidated sub-treasury sheet (*vide* paragraph 39). The method of bringing the various receipts to account has already been explained in paragraphs 38 and 39. The date of incorporation in the Huzur accounts, the head of classification and the appropriate pages of the classified registers of receipts should invariably be quoted on the chalans for ready reference at the time of audit. The daily sheets with their chalans should then be filed in separate annual files for each Local Board, one file being maintained for all the schools.

Method of making payments and bringing them to account.

70. The educational expenditure of Local Boards is incurred by means of bills within the limits of a letter of credit under section 50 of the Local Boards Act and Local Boards' rule 39. These bills, after examination in the Local Fund Branch of the Treasury and check where necessary, against the sanctioned scale noted in the establishment audit register, will be paid at the Huzur Treasury and be debited in full to the District Local Fund. Cash orders should be issued for any payments required at sub-treasuries. After entry in the Huzur Treasury Ledger account (*see* paragraph 1) the bills will be made over to the Local Fund Branch of the Treasury for incorporation in the District Local Boards' Accounts.

71. Letters of credit issued by Presidents of District Local Boards are required to be stamped with a one anna receipt stamp, *vide* item 37 of schedule I of the Indian Stamp Act (II of 1899).

72. Similarly under article 8 (*c*) of the Civil Account Code all educational bills for amounts in excess of rupees twenty are required to be stamped with a one anna receipt stamp.

73. All other payments should be made by means of cheques drawn in accordance with Local Boards' rule 46 and entered direct in the Local Fund Accounts. District Local Boards draw cheques only on the Huzur Treasury and the Taluka Local Boards only on the sub-treasury, but there is no objetion to cheques being enfaced by the Treasury Officer for payment at any sub-treasury within the district. All cheques paid will be entered in the Treasury (or sub-treasury) ledger account referred to in paragraph 1.

74. The pay of menials, such as water-bearers, sweepers, Bhangis, Dharmshala store-keepers and watchmen should be treated as contingent expenditure and drawn on contingent bills. If preferred, such expenditure may be charged to the Taluka Local Board within whose area the men are employed and paid by cheque direct at the Taluka Board office.

75. On receipt of the requisition statement and progress report required under paragraph 2 of Local Boards' rule 37, the monthly cheque on account of expenditure on Local Fund Works by the Public Works Department should be drawn in favour of Government as follows :—

"To

The Officer in charge of the Treasury at

Please pay by transfer credit to Government Rs. as detailed on the reverse and debit the amount against the Local Fund."

76. The expenditure shown in the progress report should be duly brought to account under the appropriate detailed head in the classified register of payments and should thence be posted in the day book The expenditure should also be posted in the works ledger.

77. It occasionally happens that the Executive Engineer's progress report shows a minus amount owing to some write-back or recovery having been effected ; in such a case the amount should be credited to the District Local Fund and debited by transfer in the Treasury Accountant's cash book. The entries in the Local Fund cash account and classified registers of receipts and payments will be as follows :—

Under 'receipts' credit 'advances recovered' and under 'expenditure' credit in the summary of expenditure (by a red ink minus entry) the account originally debited and debit 'advances made.'

The credit under 'advances recovered' meets the credit afforded to the Local Fund at the Treasury. The entries on the payment side neutralize each other and do not therefore affect the treasury figures.

Payment Vouchers.

78. In preparing the payment vouchers the provisions of Local Boards' rules 41 and 42 should be strictly observed. For schools and for each Taluka Local Board, a separate file should be maintained, while a single file should be kept for all other vouchers (including dispensary bills) the payments on which are made at the Huzur Treasury (or at the sub-treasury, by Taluka Local Boards as agents of the District Board), these vouchers being numbered in a monthly consecutive series. The taluka vouchers need not be numbered again at the Huzur Local Fund Account office as they are already numbered in a monthly consecutive series at the taluka offices, *vide* paragraph 21 (i). Vouchers may be filed in monthly or annual files as may be found convenient.

79. Whenever the audit enfacement on the reverse of contingent bill forms includes several major heads, there is no objection to a single bill being preferred for all charges incurred under those heads instead of separate bills for each major head, provided the information regarding the budget allotment and progressive expenditure under each detailed head, for which there is a separate budget grant, is recorded either on the bill itself just above the total or if preferred, in a separate memo. which should be pasted to the bill.

80. The audit enfacement on the reverse of the voucher form should be duly filled in at the Huzur Local Fund Account office and checked by the Local Fund Accountant before the voucher is posted in the classified register of payments. The date of incorporation in the Huzur accounts and the appropriate pages of the classified register of payments should invariably be recorded on the voucher for ready reference at the time of audit. The vouchers should be occasionally reviewed by the Treasury Officer to see that they are in order and agree with the entries in the classified register of payments.

Register of Immovable Properties, Register of Tools and Plant, Register of Dead Stock, Registers of Deposits and Advances, and Statements of Reappropriations.

81. The registers and statements referred to above should be maintained on the same lines as the corresponding books kept at the Taluka Local Board offices, *vide* paragraphs 26, 27, 28, 30, 31 and 33.

Register of Securities.

82. In this register are recorded the investments of surplus balances of Dispensary funds in Government securities as also the sale of such securities. Each entry therein should be attested by the Treasury Officer.

Monthly Cash Account.

83. A monthly cash account in Annexure form No. XXV is prepared from the classified registers of receipts and payments, and is, after examination by the Treasury Officer, retained in the Local Fund branch of the Huzur Treasury for examination and audit by the local auditors.

Memorandum of Balances.

84. (i) This is the first page of the cash account and is maintained to show the receipts, expenditure and balances of the various Local Fund institutions (Taluka Boards, Primary and Technical schools, Medical and Veterinary dispensaries, District Local Board General) for which separate balance accounts are required to be maintained.

(ii) When an amount is transferred from one taluka to another, a red ink minus entry is made against the balance of the former and a red ink plus entry against the balance of the latter in the monthly memorandum and corresponding entries in the classified register of receipts as well as in the classified cash account. At the foot of the memorandum, an explanation of these transfers is given, but no explanation is required in the cash account.

(iii) The figures against District Local Board General are obtained by deducting the figures for schools, dispensaries and Taluka Boards from the total figures. They represent the amount at the disposal of the District Board for expenditure under sections 46 and 49 of the Local Boards Act.

(iv) Before recording the original plus and minus memorandum submitted by the Taluka Local Boards (*vide* paragraph 7), the Local Fund Accountant should certify thereon as well as on the duplicate to the agreement of the figures shown in them with those worked out by him in the memorandum of balances and return the duplicate to the Taluka Local Board office for record.

85. The various classified abstracts of expenditure on public works, appended to the monthly cash account, are compiled from the works ledger, *vide* paragraph 63.

86. As soon as the cash account for any month is prepared, a return in Annexure form No. XXVI, showing the receipts and expenditure for that month of each medical and veterinary dispensary subject to the control of the District Local Board as well as the opening and closing balances at its credit should be furnished by the Huzur Local Fund Account office for the information of the officer in charge of that dispensary. Before recording the return that officer should verify the figures shown therein and sign the certificate thereon.

87. On the 10th of each month a certificate is also sent to the Accountant General as prescribed in Local Boards' rule 51, together with the first page of the monthly cash account in order that the Accountant General may

be in a position to ascertain whether the closing balances of the District Board in his books agree with the balances in the Board's accounts.

88. As soon as the Executive Engineer's final requisition statement, referred to in Local Boards' rule 37, is received in the Huzur Local Fund account office, a supplementary cash account showing all the adjustments made with the sanction of the Accountant General will be prepared by the 1st of July and retained for inspection at the time of audit. As however corrections in the accounts are admissible up to about the 10th of July, any important correction can be made in the Local Fund cash account up to that date in which case a second supplementary cash account should be prepared.

Annual Accounts.

89. (i) An annual account showing the transactions by talukas, dispensaries, &c., is also prepared in form 13 (Local Fund form 54) (*see* Local Boards' rule 49) and retained in the Local Fund branch of the treasury for examination by the local auditors. This examination will not always precede the publication of the accounts, *vide* Government Resolution, General Department No 4016, dated 10th July 1908.

(ii) A copy of the Annual Accounts in form supplied by the Accountant General should be submitted to the Accountant General's office not later than the 1st of August.

Budget Estimates.

90. Under the provisions of section 53 of the Local Boards Act and Local Boards' rule 9 the Collector places before the District Local Board's not later than the 1st October the information necessary to fill in the receipt side of the annual budget estimates. The actual figures are obtainable from the Treasury registers. The revised estimates should be based on the ascertained actuals of past months of the current year to which have been added the figures of the closing months of the past year; corrections should be introduced from what is known or can be ascertained of the history of the past and the expectations of the coming months, regard being had to the experience of previous years. The estimated receipts should be what are expected to be actually received during the year and should not be based only on the demand for the year. In the preparation of these returns, the general instructions issued by the Accountant General and the rules in the Civil Account Code regarding the preparation of the budget, so far as they can be applied to Local Boards, should be borne in mind. In the absence of more trustworthy data estimated figures of fluctuating receipts should be based on the average ordinary actual receipts of the past three years.

91. An abstract of the budget (prepared in Annexure form No. XXX) is due in the Accountant General's office by the 28th February (Government Resolution, Revenue Department No. 756, dated 2nd February 1908) and should be promptly submitted so as to reach on or before that date.

92. The consolidated budget passed under Local Boards' rule 19 should comprise the whole Local Fund constituted under Act I of 1884 (including the educational section of the District Local Boards accounts) and the Collector and President should see that all the necessary accompaniments are attached and that full particulars are given in the appendices to the budget (parts III and IV) the notes given in the remarks columns of the sample forms prescribed in the Local Boards rules being rigidly followed.

Record of Service.

93. Every permanent servant of the District Local Board in respect of whom pensionary rights have been secured by the payment of contribution by a permanent arrangement under article 802, Civil Service Regulations, should be required to maintain, at his own cost, a service book, in which every step in his official life should be recorded, each entry being contemporaneously attested by the head of his office. The service book should be kept in the custody of the head of the office.

94. In the case of other servants of the District Local Board, a service register should be maintained and written on the same lines as the service book, a set of continuous pages being assigned for each employee. A detailed record of the service of such servants will thus be available for the purpose of verifying the same, whenever any of them are recommended by the District Local Board for pension. There should be an index at the beginning of the register.

Establishment Returns.

95. The name of every educational employee in Local Boards' schools, including peons, as also of every permanent servant of the District Local Board, whose service is pensionable, should be shown in the establishment return submitted to the Accountant General under Local Boards' rule 53. A separate return should be prepared for school masters and peons in inferior service. As prescribed in article 55, Civil Accounts Code, only one copy of the return need be sent.

C. A. C. Form 35.. [Modified to suit.]

I.

Dr. *Day Book of the* *District / Taluka* *Local Board for the Year 191 -191* Cr.

Date.	Page of classified Register of receipts.	From whom received.	Particulars.	Amount.	Daily Total.	Date.	Page of Classified Register of payments.	To whom paid.	Particulars.	Amount.	Daily Total.

II.

L. F. Form 76.

LOCAL BOARD.

Memorandum of Balances for the Month of 191 .

Name of the Board.	Opening Balance.	Receipts.	Total.	Payments.	Closing Blance.
District Local Board—					
General					
Educational					
Dispensaries—					
Medical					
Veterinary					
School of Industry (Ratnagiri)					
Taluka Local Boards, *viz.*—					
Total of Local Boards					
Debt Accounts					
Loans					
Deposits					
Permanent Advances					
Objection Book Advances					
Total					
Add—					
Investment Account					
Grand Total					

III.

LOCAL BOARD.

L. F. Form 78.

Major Head- -
Minor Head—
Sub-Head—
Detailed Head—

[Left-hand page.]

Month and date.	No. of chalan or voucher.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Names of
Budget grant for each Taluka Local Board. ...																									

[Right-hand page.]

Budget Provision ... Rs.

the Boards.																	Total.		
Rs.	A.	P.	Rs	A.	P.	Rs	A.	P.	Rs	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.

IV.

Register of Cheques issued by the . . . . . *Board, during the Year 191* .

Date.	No. of cheque.	Items for which cheque is drawn.			Amount of cheque.	In whose favour.	Initials of President.	Disposal.		
		Voucher No.	Description of item.	Amount of item.				Date of making over to the party.	Amount of cash transferred to petty cash book.	Amount of cash orders.
1	2	3	4	5	6	7	8	9	10	11
				Rs. A. P.						
12th Nov. 14.	257982	5	Contract bill A ...	39 8 6						
		6	Contract bill B	125 6 6						
		7	Contract bill C ...	182 10 6						
				347 9 6	347 9 6	Raghunath Hari.		14-11-14.		
13th Nov. 14.	257983	11	Establishment bill...	49 5 6						
		12	Contingent bill	54 3 6						
		13	T. A. bill	24 7 9						
				128 0 9	128 0 9	President D. B.			103 9 0	24 7 9

C. A. C. Form 42.

B 25—1

Treasury Pass Book of *District / Taluka* *Local Board.*

Date.	Particulars of receipts or No. and date of cheque.	Amount received.	Amount paid.	Balance after each transaction.	Treasury officer's initials.

VI.

C. A. C. Form 35.
[Modified to suit.]

Petty Cash Book of the *District / Taluka* *Local Board for the Year 191 -191*

Dr. **Cr.**

1	2	3	4	5			6			7			8	9	10	11	12			13			14		
Date.	No. of cheque.	From whom received.	Particulars.	Amount (other than permanent advance transferred from cheque register.			Permanent advance.			Total.			Date.	No. of voucher.	To whom paid.	Particulars.	Disbursements from amounts shown in Column 5.			Disbursements from permanent advance.			Total.		
				Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.					Rs.	a.	p.	Rs.	a	p.	Rs.	a.	p.

VII. L. F. 61.

Local Boards Form No. 6 (see rule 43).

Imprest Cash Account of employed as by the Local Board of

Day of Month.	Transactions.	No. of Voucher.	Amount of each Disbursement.	Total.

Summary to be prepared each time the advance is recouped. L. F. 61.

Name of Work or Object on which Expenditure has been incurred.	Estimate.		Expenditure.			Remarks.
	No. and Date of Local Board's Order of Approval.	Amount.	Previously.	Since the Advance was last recouped.	Total.	

VIII. R. F. 35.

Daily Sheet of Receipts—Taluka date month year 191

Date.	No.	From whom received.	Particulars.	Amount. Rs. a. p.
			Total Receipts for the day.	
			Grand Total including Balance.	

R. F. 35.

Daily Sheet of Expenditure—Taluka date month year 191

Date.	To whom paid.	Particulars.	Voucher No.	Amount. Rs. a. p.
		Total Payments for the day.		
		Closing Balance ...		
		Grand Total ...		

Despatched to the Treasury Officer—Date month year 191

Preparer—

Comparer—

Art. 1093 (1), C. A. C.] IX. L. F. 77.

Transfer Entries for the Month of 194

Dr. Cr.

Entry No.		Initials of the Head Accountant in token of the entry having been noted in the District Classified Register.
	Brought over Rupees ...	
	Carried over Rupees ...	

Article 812, C. A. C., Form No. 100.]

Fixed Establishment of the

Major Head— *Minor Head*—

Orders— (No., date and substance in brief.)	Name of section.	Sanctioned Pay of Section.		Actual of 1st April.	Amount and date of			
		Maximum.	Minimum.		April.	May.	June.	July.

Notes.—

L. F. 81.
A. G.'s L. F. Form No. $\frac{A.}{1.}$

for the four years commencing 1st April 191 .

Detailed Head—

PAYMENT FOR THE MONTH OF

August.	September.	October.	November.	December.	January.	February.	March.	REMARKS.

XI.

Schedule of Establishment and other Charges of Local Board Schools in the *District, for the Years 191 -191 .*

N.B.— Any changes made during the year should be separately communicated.

[Left-hand page.]

No. of teachers in superior service according to pay.

Taluka.	Total No. of teachers.	Salary.			Pension contribution.			Allowance.			Total.		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Total													

[Right-hand page.]

No. of teachers and peons in inferior service according to pay.

Total No. of teachers and peons.	Salary.			Allowance.			Total.			House-rent.			Contingencies.			Grand Total.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.		p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.

Camp

Dated

Deputy Eductional Inspector.

XII. P.W.D. 230.

No. of 191

DISTRICT.

Public Works Department :

Dated 91

FUND HEAD—

MAJOR HEAD—

SERVICE HEAD—

DEPARTMENTAL HEAD—

MAIN HEAD—

SUB-HEAD OR MINOR HEAD—

ESTIMATE framed by

Executive Engineer, of the probable expense that will be incurred in

Rs.

(Call or Authority.)

GENERAL DESCRIPTION.

Abstract. P. W. D. 230.

Quantity.	Items.	Rate.			Per.	Amount.	
		Rs.	a.	p.		Rs.	dec.

Engineer,

Dated 191 *Executive Engineer.*

P. W. D. 176.
[Estimate Measurement Sheet.]

Measurement.

No.	Length.	Breadth.	Depth.	Quantity Decim.	Total.

XIII.

LOCAL BOARD FORM

Muster Roll of Daily Labourers employed on

No.	Name.	Residence.	Days. 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26

Net sum drawn (*in words*) Rupees

Total Payments due ... Rs.

Payment made ... „

Balance due ... „

Dated *191* .

Certified that this muster Roll is
are made to the

Local Fund Karkun or *Overseer.*

L. F. 29.

No. 7 (*see* rule 42, clause 3).

from *to* *191* .

27	28	29	30	31	Total.	Rate. Rs.	a.	p.	Per	Amount. Rs.	a	p.	Deductions, fines, &c. Rs.	a.	p.	Balance due. Rs.	a.	p.	Initials and remarks of paying officer or signature of labourer when he is able to write his name.

prepared correctly and payments
respective persons.

Examined and approved

Paid Rs. (*in figures*)

Do. ,, (*in words*)

By Cheque No. dated

(Countersigned.)

for Rs.

President or *Vice-President*,
District or *Taluka Local Board.*

Member of the Works Committee or
, *Vice-President.*

DISTRICT.

TALUKA.

Voucher No. for 191 .

Rs.

L. F. 30.

B 424—5

No. LOCAL BOARDS FORM No. 8 (*see* rule 42, clause 4).

Claim against the *Local Board of* *for work done by contract.*

*NAME—

No. and Date of Order for Contractor to undertake the Works.	Name of Work or Contractors.	Nos. and Amounts of Estimate.	Details of Works.		Item in Schedule.	Rate.	Per.	Amount.	Total of each Work.	Payments made.	Receipt for final payment in settlement of all demands.
			Quantities.	Description.							

Certified that the above claim is correct, that the measurements have been made by the Contractor by on behalf of the Board, and that the work has been satisfactorily performed.

Contractor.

Approved and Paid Rs. (*in figures*) Rupees (*in words*)
by Cheque No. , dated 191 , for Rs.

Chairman of the Works Committee.

President or *Vice-President,*
District or *Taluka Local Board.*

* Of Contractor for either one or several petty works or of work when carried out by several petty Contractors.

L. F. 30.

XIV—*contd.*

LOCAL FUND.

Voucher No. for 191 .

Rs.

[*For use in the Accountant General's Office.*]

45. CIVIL WORKS.

1. Charge of Civil Officers (Local)—

Admitted ... Rs._____

Objected to ... ,,_____

Auditor. *Examiner.*

Reviewing Officer.

[Left-hand page.] XV.

Voucher No. for 191 . LOCAL BOARD

Bill for Materials purchased for the Local Board of
*for the construction of**

Particulars of Materials as per Estimate No. of 191 .					Supplied in Previous Months.		
Nature of Materials.	Quantity.	Rate.	Per.	Amount.	Nature of Materials.	Quantity.	Cost.

Certified that I have compared the above Bill with the Sanctioned Estimate for the work and with the Certificate of the Village Officer or other authorized person as to the quantities of Material received, and that the amount claimed in the above Bill appears to be due.

(Signed)

Chairman of the Works Committee.

[Right-hand page.] L. F. 31.

FORM No. 9 *(see* rule 42, clause 5).

in the District during the Month of 191
in the Village of

	Now Supplied.							
Date of Supply.	Nature of Materials.	Quantity.	Rate.	Per.	Amount.	Name of Supplier.	Date of Payment.	Signature of Recipient.

Certified that the above claims amounting to Rs. *(figures)* *(in words)* only are correct and the materials have been received.

(Signed)

Officer or other authorized person who has received the Materials.

Approved and paid Rs. *(figures)* *in words)*
by Cheque No. , dated 191 , for Rs.

Vice-President or *President of the* *Local Board.*

* Here enter work for which purchased.

DISTRICT.

Voucher No. for

to the Abstract of Public Works Expenditure.

Rs.

[*For use in the Local Fund Branch of the Treasury Office.*]

45. CIVIL WORKS.

In Charge of Civil Officers (Local)—

Total amount of the Bill ...Rs.

Posted. Checked.

L. F. Clerk. *L. F. Accountant.*

XVI. P. W. D. Form 6.

A Measurement Book

Index. *Page.*

Book No.

Name of work—

Situation of work—

Agency by which work is executed—

Date of measurement—

These four lines should be repeated at the commencement of measurements relating to each work.

Particulars.	No.	L.	B.	D.	Contents.

XVI—B.

LOCAL BOARD OF

Work Sheet of the (*description of work*) in village
Item No. in Budget Allotment Rs.
Name of member in charge—
Date of commencement—
Name of { (*a*) Mukadam (if employed)—
(*b*) Contractor—

. . . . . .

Entries above dotted line are to be made by the Local Board Karkun before work is commenced.

Date of overseers' visit.	Measurement of work done.						Overseer's opinion re state and quality of the work.	Signature of overseer.
	Particulars.	No.	L.	B.	D.	Contents.		
Date of visit.	Remarks by number in charge and other inspecting officers.							

Date of completion —

Total Cost Rs.

(To be filled in by the L. B. Karkun.)

DETAILED HEAD OF CLASSIFICATION—

Ledger of Expenditure on Public Works incurred by the

[Left-hand page.]

N. B.—If the work is small and does not require a whole page, a line should be drawn across the page and another work entered.

Local Board for which executed.	Name of work.	Item No. in Budget or Re-appropriation Statement.	Amount of sanctioned estimate.	Total expenditure up to close of last year.	Budget grant for the current year.				April 191 .		May.		June.		July.		August.	
					Government grant.	Village contributions.	Local Fund grant.	Total grant.	Voucher No.	Amount	Voucher No.	Amount	Voucher No.	Amount	Voucher No.	Amount	Voucher No.	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

District Taluka Local Board for the Year 191 -191 .

[Right-hand page.]

September.		October.		November.		December.		January 191 .		February.		March.		Total for the year.	Progressive expenditure up to the close of the year.	Unspent balance column 9 *less* column .	Serial No. of completion certificate.	Remarks
Voucher No.	Amount	Voucher No.	Amount	Voucher No.	Amount	Voucher No.	Amount	Voucher No.	Amount	Voucher No.	Amount	Voucher No.	Amount					
	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38

[Quarter sheet]. XVIII. L. F. 32.

LOCAL BOARDS FORM No. II (see *rule 14*).

LOCAL BOARD OF

Completion Certificate of the Works and Repairs estimated to cost not more than Rs. 500 each or, in the case of Roads, not more than Rs. 50 per mile, completed during the Month of 191 .

No.	Budget Item No.	Estimated Cost.	Classification and Name of Work.	Actual Cost.	REMARKS.

We hereby certify that we have satisfied ourselves that the above works have been completed according to the specification in the detailed estimates.

Dated the *of* 191 .

Members,
Works Committee

[Half sheet]. XIX. L. F. 33.

LOCAL BOARDS FORM No. II (see *rule 14*).

LOCAL BOARD OF

Completion Certificate of the Works and Repairs estimated to cost not more than Rs. 500 each or, in the case of roads, not more than Rs. 50 per mile, completed during the Month of 191 .

No.	Budget Item No.	Estimated Cost.	Classification and Name of work.	Actual Cost.	Remarks.

We hereby certify that we have satisfied ourselves that the above works have been completed according to the specification in the detailed estimates.

Dated the *of* 191 . *Members.*

Works Committee.

XX.

Register of Private Contributions received and expended as per Rule 34

Serial No.	Name of Locality.	From whom received.	Purpose for which the Contributions have been received.	Nature of Budgeting as to Classification of Work.	CRED- Month and Date on which received in Treasury.	
					Huzur.	Taluka.
1	2	3	4	5	6	7

L. F. 67.

of the Rules framed under the Bombay District Local Boards Act I of 1884.

ITS.		DEBITS.					
Amount.	Treasury Officer's Initials.	Number and Date of cheque and voucher by which paid.		Amount.	Treasury Officer's Initials.	Unspent balance transferred to the register for the succeeding year.	REMARKS.
		Huzur.	Taluka.				
8	9	10	11	12	13	14	15
Rs. a. p.				Rs. a. p.		Rs. a. p.	

108621

XXI-A.

Register of Buildings, Water Works and miscellaneous Works in charge of *District / Taluka* *Local Board.*

Serial No.	Village.	Description of building or work.	Date of completion or purchase.	How occupied.	Nature of building.			External dimensions.		Cost.	Notes of subsequent repairs, &c.
					Walls.	Roofs.	Floors.	Length.	Breadth.		

XXI-B.

Register of Roads in charge of *District / Taluka* *Local Board.*

Serial No.	Name of road.	From village.	To village.	Length.	Class of road.	Date of completion,	Average cost per mile when constructed.	Mileage cost of repairs.	REMARKS.

Register of ~~*Tools and Plant*~~ / *Live and Dead Stock* *of the* ~~*District*~~ / *Taluka* *Local Board for the Year 191 -191 .*

Serial No.	Description of article.	Date of purchase.	Opening balance on 1st April 191 .			Purchased during the year.				Total stock.			Disposed of or written off.			Balance in stock on 31st March 191 .			Sale-proceeds of unserviceable stock.	Date of payments of realizations into Treasury.	Reference to orders for disposal of unserviceable stock.	Signature of Head of Office.	Remarks.
			No.	Value.		Voucher No.	No.	Value.		No.	Value.		No.	Value.		No.	Value.							
				Rs.	a. p.			Rs.	a. p.		Rs.	a. p.		Rs.	a. p.		Rs.	a. p.	Rs.	a. p.				

Form 41, article 351, C. A. Code.] XXIII. Try. 28.

Register of Receipts of *Deposits in the Month of*

[Left-hand page.]

Date of Receipt.		No. of each Deposit.	From whom received.	Nature of Deposit.	Amount of each Deposit.	Initials of T. O.	Daily Total carried to Cash Book.				Details of
Huzur.	Taluka.							Date.	Amount of each Repayment.	Initials of T. O.	Date.

at *Treasury.*

[Right-hand page.]

Repayments.								Total Repayments.	Balance of each Deposit.	
Amount of each Repayment.	Initials of T. O.	Date.	Amount of each Repayment.	Initials of T. O.	Date.	Amount of each Repayment.	Initials of T. O.		Lapsed and credited to the District Local Board.	Transferred to the register for the succeeding years.

XXIV.

Register of securities held on account of *Fund of the District Local Board.*

1	2	3	4	5	6	7	8	9	10	11	12	13
Date.	Particulars of securities.	Face value.	Actual price paid.	Difference between Columns 3 and 4.	How adjusted	Initials of Treasury officer.	Particulars of securities sold.	Actual value realized.	Amount of profit or loss.	How adjusted	Initials of Treasury officer.	Remarks.

XXV. L. F. 44

LOCAL FUND FORM No. 14 (see *rule 51*).

Cash Account of the Local Fund of the *District*

for the Month of *191* .

MEMORANDUM OF BALANCES, *viz.*—

Name of Board.	Opening Balance.			Receipt.			Total.			Payments.			Closing Balance.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
District Local Board—															
General ...															
Educational ...															
Dispensaries—															
Medical ...															
Veterinary ...															
School of Industry (Ratnagiri) ...															
Taluka Local Boards, *viz.*—															
...															
...															
...															
...															
Total of Local Board ...															
Debt accounts—															
Loans ...															
Deposits ...															
Permanent Advances ...															
Advances ...															
Total ...															
Add—															
Investment Account ...															
Grand Total ...															

NOTE.—To be prepared and retained at the Local Fund Account Office for examination by the Local Auditors.

Cash Account of the Local Fund of the ..... *District for the Month of* ..... *191* ..

Revenue advised by Collector ...Rs.

Receipt by Local Board... „

Total ... Rs.

Cheques drawn on the Huzur and Sub Treasuries as per register of cheques ...Rs.

Educational Bills paid ... „

Total ...Rs.

Local Fund Branch, Treasury :

Dated 191 .

President of the District Local Board

Detail of Balance.

	Rs.	a.	p.
Balance in the Treasury as per Plus & Minus Memorandum.			
Deduct—			
Outstanding cheques as per details below ...			
Net Balance as on page 1			

Memorandum of cheques outstanding:—

No.	Date.	Amount.

Treasury Officer.

Checked and agreed.

Senior Auditor, *Circle.*

REVENUE.

* Item No.	† PARTICULARS.	District Local Board. General.	District Local Board. Educational.	Local Board Dispensaries.	Veterinary Dispensaries.	Taluka Board of	Taluka Board of	Taluka Board of	Debt Account.	Grand Total for current month.	From 1st April to end of current month.	* Budget grant for the year.
	REVENUE.											
	Land Revenue											
1	Revenue due to anals ...											
2	Capitation tax or House-tax.											
3	Rent of Fisheries ...											
4	Miscellaneous ...											
	Total Land Revenue...											
	Local Rates —											
5	Cess on lands for expenditure on Roads, Schools, Hospitals and general purposes.											
6	Miscellaneous ...											
	Total Local Rates ...											
	Interest—											
	Interest on Securities of District Funds—											
7	For Educational purposes.											
8	For Medical purposes...											
9	Interest on Arrear Revenues.											
10	Other items ...											
	Total Interest ...											
	Law and Justice—Courts of Law—											
11	Fees, Fines and Forfeitures.											
	Total Law and Justice...											
	Police—											
12	Receipts under Cattle Trespass Act.											
13	Other items ...											
	Total Police ...											

* Item No.	†	* Budget grant for the year.
	Education—	
14	Fees from Schools, General, Training and Special.	
15	Contributions from Govt	
16	Other Contributions ..	
17	Income from Endowments.	
	Miscellaneous—	
18	Sale of Books ..	
19	Examination Fees ..	
20	Other Receipts ..	
	Total Education ..	
	Medical—	
21	Hospital Receipts ..	
22	Medicines sold by Civil Surgeons.	
23	Income from Endowments.	
24	Contributions from Govt	
25	Other Contributions ..	
	Miscellaneous —	
26	Other Receipts ..	
27	Sanitary Fees and Fines	
	Total Medical ..	
	Minor Departments —	
28	Botanical and other public gardens receipts.	
29	Veterinary Receipts ..	
30	Receipts on account of Experimental Cultivation.	
31	Public Exhibitions and Fairs.	
32	Miscellaneous ..	
33	Contributions from Govt	
34	Other Contributions ..	
	Total Minor Departments	
	Carried over..	

REVENUE.

Item No.*	Particulars. †	Budget grant for the year.	From 1st April to end of current month.	Grand Total for current month.	Debt Account.	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Veterinary Dispensaries.	Local Board Dispensaries.	District Local Board. General.	District Local Board. Educational.
	Brought forward ...												
	Superannuations and Pensions—												
35	Contributions for Pensions and Gratuities.												
	Total Superannuations ...												
	Stationery and Printing—												
36	Press Receipts ...												
	Total Stationery and Printing.												
	Miscellaneous —												
37	Sale of Old Stores and Materials.												
38	Sale of Nazul (Escheated buildings and lands).												
39	Rents ...												
40	Contributions from Govt.												
41	Other Contributions ...												
42	Other Miscellaneous Receipts.												
	Total Miscellaneous ...												
	Railways—												
43	Gross Receipts ...												
44	*Deduct*—Working Expenses.												
45	Net Receipts ...												
	Total Railways ...												
	Minor Works—												
46	Local Canal Receipts ...												
	Civil Works—												
47	Rent of buildings and lands (other than Nazul).												
48	Sale of buildings and lands (other than Nazul).												

*	†
	Civil Works - contd.
49	Sale of Stores and Materials.
50	Canal and Ferry Receipts.
51	Tolls on Roads ...
52	Contributions from Govt.
53	Other Contributions ...
54	Staging Bungalow Fees...
55	Sarai (Rest-house) Fees...
56	Miscellaneous ...
	Total Civil Works ...
	TOTAL REVENUE ...
	Debt, Deposits and Advances—
57	Loans from Government.
58	Loans from the Public ...
59	Sale-proceeds of Investments.
60	Deposits ...
61	Advances ...
	TOTAL DEBT, DEPOSITS AND ADVANCES.
	GRAND TOTAL OF TOTAL RECEIPTS.
	OPENING BALANCE ...
	GRAND TOTAL ...

EXPENDITURE.

Item No.	Particulars.	District Local Board. General.	District Local Board. Educational.	Local Board Dispensaries.	Veterinary Dispensaries.	Taluka Board of	Taluka Board of	Taluka Board of	Debt Account.	Grand Total for current month.	From 1st April to end of current month.	Budget grant for the year.
*	†											
	EXPENDITURE.											
	Refunds—											
1	Land Revenue ...											
2	Local Rates ...											
	Total Refunds ...											
	Land Revenue—											
3	Charges of District Administration.											
4	Miscellaneous ...											
	Total Land Revenue ...											
	Local Rates—											
	Interest—											
5	Interest on Loans ...											
6	Other items ...											
	Total Interest ...											
	General Administration—											
7	General Establishment of Local Funds.											
	Total General Administration.											
	Police—											
8	Cattle Pound Charges ...											
9	Refunds ...											
	Total Police ...											
	Ports and Pilotage—											
10	Subsidies to Steam Boat Companies.											
	Total Ports and Pilotage...											

*	†
	Education—
11	Grants to Universities
12	Inspection
	Schools, General —
13	High Schools
14	Secondary „
15	Primary „
	Schools, Special —
16	Training Schools
17	Technical „
18	Grants-in-aid
19	Scholarships
20	Miscellaneous
21	Refunds
22	Contributions to Govt
23	Other Contributions
	Total Education
	Medical—
24	Medical Establishment ...
25	Hospitals and Dispensaries.
	Sanitation and Vaccination—
26	Vaccine Establishment Charges.
27	Sanitation Charges ...
28	Medical Schools ...
29	Plague Charges ...
	Carried over ...

EXPENDITURE.

Item No.	Particulars.	District Local Board. General.	District Local Board. Educational.	Local Board Dispensaries.	Veterinary Dispensaries.	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Debt Account.	Grand Total for current month.	From 1st April to end of current month.	Budget grant for the year.
*	†												
	Brought forward ...												
	Medical—contd.												
30	Other Charges ...												
31	Refunds ...												
32	Contributions to Govt. ...												
33	Other Contributions ...												
	Total Medical ...												
	Minor Departments—												
34	Public Exhibitions and Fairs.												
35	Veterinary and Stallion Charges.												
36	Experimental Cultivation.												
37	Botanical and other public gardens.												
38	Provincial Statistics ...												
39	Miscellaneous ...												
40	Contributions to Govt. ...												
41	Other Contributions ...												
	Total Minor Departments...												
	Superannuations, &c.—												
42	Pensions ...												
43	Gratuities ...												
44	Donations to Service Funds.												
45	Contributions to Govt. ...												
46	Other Contributions including payments to Service Funds and Provident Funds.												
	Total Superannuations ...												

*	†
	Stationery and Printing—
47	Purchase of Stationery...
48	District Board Presses ...
49	Printing at private Presses.
50	Lithography ...
	Total Stationery and Printing.
	Miscellaneous—
51	Rewards for destruction of dogs, wild animals and snakes.
52	Donations for Charitable purposes.
53	Petty Establishments ...
54	Miscellaneous and unforeseen charges.
55	Miscellaneous refunds ...
56	Contributions to Govt. ...
57	Other Contributions ...
	Total Miscellaneous ...
	Famine Relief—
	Railways—
58	Interest on loans borrowed for Railway purposes.
59	Repayment of do. do.
	Carried over ...

EXPENDITURE.

Item No.	Particulars.	District Local Board. General.	District Local Board. Educational.	Local Board Dispensaries.	Veterinary Dispensaries.	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Debt Account.	Grant Total for current month.	From 1st April to end of current month.	Budget Grant for the year.
	Brought forward ...												
	Famine Relief—contd.												
	Railways—contd.												
60	Construction of Railways charged to Revenue.												
61	Miscellaneous Railway expenditure.												
	Total Railways ...												
	Minor Works—												
62	Works ...												
63	Repairs ...												
64	Tools and Plant ...												
65	Establishment ...												
	Total Minor Works ...												
	Civil Works—												
	(*a*) Buildings—												
66	New Works ...												
67	Repairs ...												
	(*b*) Communications—												
68	New Works ...												
69	Repairs ...												
	(*c*) Other Public Improvements—												
70	New Works ...												
71	Repairs ...												
72	(*d*) Establishment ...												
73	(*e*) Tools and Plant ...												

Item No.	Particulars.
74	(*f*) Other Charges
75	Contributions to Govt.
76	Other Contributions
	Total Civil Works
	TOTAL EXPENDITURE CHARGEABLE TO CURRENT INCOME.
	Railway Construction me from borrowed funds—
	Debt, Deposits and A vances—
77	Repayment of Loans fro Government.
78	Do. do: the Public
79	Investments
80	Deposits
81	Advances
	TOTAL DEBT, DEPOSIT AND ADVANCES.
	TOTAL CHARGES
	CLOSING BALANCE
	GRAND TOTAL

Details of Receipts and Disbursements by Major Heads.

	Current Month.	From 1st April to end of current month.	Budget grant for the year.
RECEIPTS.			
Land Revenue ...			
Local Rates ...			
Interest ...			
Law and Justice ...			
Police ...			
Education ...			
Medical ...			
Minor Departments ...			
Superannuations and Pensions ...			
Stationery and Printing ...			
Miscellaneous ...			
Railways ...			
Minor Works ...			
Civil Works ...			
Debt, Deposits and Advances ...			
Total ...			
DISBURSEMENTS.			
Refunds ...			
Land Revenue ...			
Local Rates ...			
Interest ...			
General Administration ...			
Police ...			
Ports and Pilotage ...			
Education ...			
Medical ...			
Minor Departments ...			
Superannuations ...			
Stationery and Printing ...			
Miscellaneous ...			
Famine Relief ...			
Railways ...			
Minor Works ...			
Civil Works ...			
Total Expenditure Chargeable to Current Income.			
Railway construction met from borrowed funds.			
Debt, Deposits and Advances ...			
Total ...			

(1) *Classified Abstract of Expenditure by Public Works Officers on account of District and Local Boards on Civil Buildings—Works.*

District Local Boards.	Land Revenue Buildings.	Minor Departments.	Educational.	Law and Justice.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	Grand Total.	*Deduct* Outlay from Contributions.	Net Total.
Total ...											

(2) *Classified Abstract of Expenditure by Public Works Officers on account of District and Local Boards on Repairs to Civil Buildings.*

District Local Boards.	Land Revenue Buildings.	Minor Departments.	Educational.	Law and Justice.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	Grand Total.	*Deduct* Outlay from Contributions.	Net Total.
Total ...											

(3) *Classified Abstract of Expenditure by Public Works Officers on account of District and Local Boards on Roads and other Works of Communication.*

District Local Boards.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and Ferries.	Accommodation for travellers	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct* Outlay from Contributions.	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
Total ...															

(4) *Classified Abstract of Expenditure by Public Works Officers on account of District and Local Boards on Repairs to Roads and other Works of Communication.*

District Local Boards.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and Ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct* outlay from Contributions.	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							

(5) *Classified Abstract of Expenditure by Public Works Officers on account of District and Local Boards on Works of Miscellaneous Public Improvements.*

District Local Boards.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Lighting.	Miscellaneous.	Grand Total.	*Deduct* Outlay from Contributions.	Net Total.
Total ...										

(6) *Classified Abstract of Expenditure by Public Works Officers on account of District and Local Boards on Repairs to Works of Miscellaneous Public Improvements.*

District Local Boards.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Miscellaneous.	Grand Total.	*Deduct* outlay from Contributions.	Net Total.
Total ...									

(7) *Classified Abstract of Expenditure by Civil Officers on account of District and Local Boards on Civil Buildings—Works.*

District Local Boards.	Land Revenue.	Administration.	Law and Justice.	Police.	Educational.	Medical.	Minor Departments.	Public Works.	Miscellaneous.	Grand Total.	*Deduct* Outlay from Contributions.	Net Total.
Total ...												

(8) *Classified Abstract of Expenditure by Civil Officers on account of District and Local Boards on Repairs to Civil Buildings.*

District Local Boards.	Land Revenue.	Administration.	Law and Justice.	Police.	Educational.	Medical.	Minor Departments.	Public Works.	Miscellaneous.	Grand Total.	*Deduct* Outlay from Contributions.	Net Total.
Total ...												

(9) *Classified Abstract of Expenditure by Civil Officers on account of District and Local Boards on Roads and other Works of Communication.*

District Local Boards.	Matalled Roads.		Unmtalled Roads.		Roads.				Boat-bridges and Ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct* Outlay from Contributions.	Net Total.
	Bridged and drained through out.	Partially bridged and drained.	Bridged and drained through out.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material but not drained.	Banked but not surfaced, partially bridged and drained.	Cleared partially bridged and drained.	Cleared only.							
Total ...															

(10) *Classified Abstract of Expenditure by Civil Officers on account of District and Local Boards on Repairs to Roads and other Works of Communication.*

District Local Boards.	Metialled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and Ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand tal.	*Deduct* Outlay from Contributions.	Net Total.
	Bridged and drained through out.	Partially bridged and drained.	Bridged and drained through out.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked but not surfaced, partially bridged and drained.	Cleared partially bridged and drained.	Cleared only.							
Total. ...															

(11) *Classified Abstract of Expenditure by Civil Officers on account of District and Local Boards on Works of Miscellaneous Public Improvements.*

District Local Boards.	Improvements to towns.	Markets.	Paving and Streets.	Lighting.	Water-supply.	Sewerage and drainage.	Mines.	Miscellaneous.	Grand Total.	*Deduct* Outlay from Contributions.	Net Total.
Total ...											

(12) *Classified Abstract of Expenditure by Civil Officers on account of District and Local Boards on Repairs to Works of Miscellaneous Public Improvements.*

District Local Boards.	Improvements to towns.	Markets.	Paving and Streets.	Lighting.	Water-supply.	Sewerage and drainage.	Mines.	Miscellaneous.	Grand Total.	*Deduct* Outlay from Contributions.	Net Total.
Total ...											

XXVI.

Revenue and Expenditure of the *Dispensary for*
the Month of *191* .

Receipts.	Amount. Rs.	a.	p.	Payments.	Amount. Rs.	a.	p.
Opening Balance ...				Pay of Sub-Asst. Surgeon or Vety. Assistant.			
Local Fund Grant ..				Do. Secondary Dispry. Estt.			
Hospital fees ...				Grain Compensation ...			
Sale-proceeds of old articles .				Travelling allowance ...			
Other receipts				Contingencies ..			
Interest on Govt. Securities .				Petty constructions and repairs to the Dispensary Buildings.			
Government Grant ...				Closing balance ...			
Municipal Grant ...							
Total ...				Total ..			

No. P. R./ of 191 .

Forwarded to the Sub-Assistant Surgeon / Veterinary Assistant in charge Dispensary.

Verified.

Sub-Assistant Surgeon, / Veterinary Assistant, Dispensary. *Huzur Deputy Collector in charge L. F. Accounts.*

191 .

[Local Boards Form No. 13 (see *Local Boards Rule* 49).]
See also G. R., G. D. No. 4016, dated 10-6-1908, G. R., G. D. No. 7900, dated 9-3-1900 and C. G's No. Ac. 200/15-11, dated 13-7-1911 to A. G., Bombay.]

ANNUAL ACCOUNTS OF THE DISTRICT AND TALUKA LOCAL BOARDS OF THE DISTRICT FOR THE YEAR 191 -191 .

District Total of Receipts and Charges and Opening and Closing Balances of District and Taluka Local Boards examined and found correct.

Senior Auditor, L. F., A. D.

Note.—The verification by the Local Fund Auditors will not always precede the publication; *vide* G. R., G. D. No. 4016, dated 10-6-1908.

XXVII.
REVENUE.

*	†	Item No.*	Particulars. †	District Local Board. General.	District Local Board. Educational.	Local Board Dispensaries.	Veterinary Dispensaries.	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Debt Account.	Grand Total.
	REVENUE.														
	Land Revenue—														
	Revenue due to Canals ...	1													
	Capitation-tax or House-tax.	2													
	Rent of Fisheries ...	3													
	Miscellaneous ...	4													
	Local Rates—														
	Cess on lands for expenditure on Roads, Schools, Hospitals and General purposes.	5													
	Miscellaneous ...	6													
	Interest—														
	Interest on Securities of District Funds—														
	For Educational purposes.	7													
	For Medical purposes ...	8													
	Interest on Arrear Revenues.	9													
	Other items ...	10													
	Law and Justice—Courts of Law—														
	Fees, Fines and Forfeitures.	11													
	Police—														
	Receipts under Cattle Trespass Act.	12													
	Other items ...	13													
	Education—														
	Fees from Schools, General, Training and Special.	14													
	Contributions from Govt.	15													
	Other Contributions ...	16													
	Income from Endowments.	17													
	Miscellaneous —														
	Sale of Books ...	18													
	Examination Fees ...	19													
	Other Receipts ...	20													
	Medical—														
	Hospital Receipts ...	21													
	Medicines sold by Civil Surgeons.	22													
	Income from Endowments.	23													
	Contributions from Govt.	24													
	Other Contributions ...	25													
	Miscellaneous—														
	Other Receipts ...	26													
	Sanitary Fees and Fines.	27													
	Minor Departments—														
	Botanical and other public gardens receipts.	28													
	Veterinary Receipts ...	29													
	Receipts on account of Experimental Cultivation.	30													
	Public Exhibitions and Fairs.	31													
	Miscellaneous ...	32													
	Contributions from Govt.	33													
	Other contributions ...	34													
	Carried over ...														

REVENUE.

Item No.*	Particulars.	District Local Boards.		Local Board Dispensaries.	Veterinary Dispensaries.	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Debt Account.	Grand Total.
		General.	Educational.									
	Brought forward ...											
	Superannuations and Pensions—											
35	Contributions for Pensions and Gratuities.											
	Stationery and Printing—											
36	Press Receipts.											
	Miscellaneous—											
37	Sale of Old Stores and Materials.											
38	Sale of Nazul (Escheated buildings and lands).											
39	Rents ...											
40	Contributions from Govt.											
41	Other contributions ...											
42	Other Miscellaneous Receipts.											
	Railways—											
43	Gross Receipts ...											
44	*Deduct*—Working Expenses ...											
45	Net Receipts ...											
	Minor Works—											
46	Local Canal Receipts ...											
	Civil Works—											
47	Rent of buildings and lands (other than Nazul).											
48	Sale of buildings and lands (other than Nazul).											
49	Sale of Stores and Materials.											
50	Canal and Ferry Receipts.											
51	Tolls on Roads ...											
52	Contributions from Govt.											
53	Other Contributions ...											
54	Staging Bungalow Fees...											
55	Sarai (Rest-house) Fees...											
56	Miscellaneous ...											
	TOTAL REVENUE ...											
	Debt, Deposits and Advances—											
57	Loans from Government.											
58	Loans from the Public ...											
59	Sale-proceeds of Investments.											
60	Deposits ...											
61	Advances ...											
	TOTAL DEBT, DEPOSITS AND ADVANCES.											
	TOTAL RECEIPTS ...											
	OPENING BALANCE ...											
	GRAND TOTAL ...											

EXPENDITURE.

Item No.*	Particulars. †	District Local Board. General.	District Local Board. Educational.	Local Board Dispensaries.	Veterinary Dispensaries.	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Debt Account.	Grand Total.
*	† EXPENDITURE.											
	Refunds—											
1	Land Revenue ...											
2	Local Rates ...											
	Land Revenue—											
3	Charges of District Administration.											
4	Miscellaneous ...											
	Local Rates—											
	Interest—											
5	Interest on Loans ...											
6	Other Items ...											
	General Administration—											
7	General Establishment of Local Funds.											
	Police—											
8	Cattle Pound Charges ...											
9	Refunds ...											
	Ports and Pilotage—											
10	Subsidies to Steam Boat Companies.											
	Education—											
11	Grants to Universities ...											
12	Inspection ...											
	Schools, General—											
13	High Schools ...											
14	Secondary „ ...											
15	Primary „ ...											
*	† Schools, Special—											
16	Training Schools ...											
17	Technical „ ...											
18	Grants-in-aid ...											
19	Scholarships ...											
20	Miscellaneous ...											
21	Refunds ...											
22	Contributions to Govt. ...											
23	Other Contributions ...											
	Medical—											
24	Medical Establishment ...											
25	Hospitals and Dispensaries.											
	Sanitation and Vaccination—											
26	Vaccine Establishment Charges.											
27	Sanitation Charges ...											
28	Medical Schools ...											
29	Plague Charges ...											
	Carried over ...											

EXPENDITURE.

Item No.*	Particulars.†	District Local Board. General.	District Local Board. Educational.	Local Board Dispensaries.	Veterinary Dispensaries.	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Debt Account.	Grand Total.
	Brought forward ...											
	Medical—contd.											
30	Other Charges ...											
31	Refunds ...											
32	Contributions to Govt. ...											
33	Other Contributions ...											
	Minor Departments—											
34	Public Exhibitions and Fairs.											
35	Veterinary and Stallion Charges.											
36	Experimental Cultivation.											
37	Botanical and other public gardens.											
38	Provincial Statistics ...											
39	Miscellaneous ...											
40	Contributions to Govt. ...											
41	Other Contributions ...											
	Superannuations, &c.—											
42	Pensions ...											
43	Gratuities ...											
44	Donations to Service Funds.											
45	Contributions to Govt. ...											
46	Other Contributions including payments to Service Funds and Provident Funds.											

Item No.*	Particulars.†	District Local Board. General.	District Local Board. Educational.	Local Board Dispensaries.	Veterinary Dispensaries.	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Debt Account.	Grand Total.
	Stationery and Printing—											
47	Purchase of Stationery ...											
48	District Board Presses ...											
49	Printing at Private Presses.											
50	Lithography ...											
	Miscellaneous—											
51	Rewards for destruction of dogs, wild animals and snakes.											
52	Donations for Charitable purposes.											
53	Petty Establishments ...											
54	Miscellaneous and unforeseen charges.											
55	Miscellaneous refunds ...											
56	Contributions to Govt. ...											
57	Other Contributions ...											
	Famine Relief—											
	Railways—											
58	Interest on loans borrowed for Railway purposes.											
59	Repayment of do. do.											
	Carried over ...											

EXPENDITURE.

Item No. *	Particulars †	District Local Board. General.	District Local Board. Educational.	Local Board Dispensaries.	Veterinary Dispensaries.	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Debt Account.	Grand Total.
	Brought forward ...												
	Famine Relief—contd.												
	Railways—contd.												
60	Construction of Railways charged to Revenue.												
61	Miscellaneous Railway Expenditure.												
	Minor Works—												
62	Works ...												
63	Repairs ...												
64	Tools and Plant ...												
65	Establishment ...												
	Civil Works—												
	(*a*) Buildings—												
66	New Works ...												
67	Repairs ...												
	(*b*) Communications—												
68	New Works ...												
69	Repairs ...												
	(*c*) Other Public Improvements—												
70	New Works ...												
71	Repairs. ...												

*	†
72	(*d*) Establishment ...
73	(*e*) Tools and Plant ...
74	(*f*) Other Charges ...
75	Contributions to Govt. ...
76	Other Contributions ...
	TOTAL EXPENDITURE CHARGEABLE TO CURRENT INCOME.
	Railway construction met from borrowed funds—
	Debt, Deposits and Advances—
77	Repayment of Loans from Government.
78	Do. do. the public...
79	Investments ...
80	Deposits ...
81	Advances ...
	TOTAL DEBT, DEPOSITS AND ADVANCES.
	TOTAL CHARGES ...
	CLOSING BALANCE ...
	GRAND TOTAL ...

Invested balance ... Rs.

Amount of Permanent advance ... ,,

(1) *Detailed Account showing the Revenue Receipts, Working Expenses and other Expenditure on account of District and Local Boards' Railways in India, during the Year 191 -191 .*

Heads.	Details by Railways.	Total.
Gross Receipts—		
Coaching Traffic Earnings ...		
Goods do. ...		
Miscellaneous and Suspense ...		
Total Gross Receipts ...		
Working Expenses— ...		
Maintenance of Way, Works, and Stations ...		
Locomotive Expenses ...		
Carriage and Wagon Expenses ...		
Traffic Expenses ...		
General Charges, Miscellaneous and Suspense ...		
Total Working Expenses ...		
Net Receipts ...		
Other Expenditure—		
Interest on loans borrowed for Railway purposes ...		
Repayment of do. do. ...		
Net Gain or Loss to the Board ...		
Capital at Charge, 31st March 191 ...		
Percentage of Net Receipts on Capital Outlay (191)...		
Percentage of Net Receipts in		
191 -191 ...		
191 -191 ...		
191 -191 ...		
191 -191 ...		

(2) *Detailed Account of Miscellaneous Railway Expenditure of District and Local Boards in India for the Year 191 -191 .*

Details.	Amount.

(3) *Account of Expenditure on Railway Construction by Local Boards in India during and to end of the Year 191 -191 .*

Heads.	Details by Railways.	Total.
During the Year 191 -191 —		
Outlay charged to Revenue ...		
„ met from borrowings from the Public ...		
„ „ „ Government ...		
Total ...		
To end of the Year 191 -191 —		
Outlay charged to Revenue ...		
„ met from borrowings from the Public ...		
„ „ „ Government ...		
Total ...		

(4) Classified Abstract of Expenditure by Public Works Officers on account of District and Local Boards on Civil Buildings—Works.

District Local Boards.	Land Revenue Buildings.	Minor Departments.	Educational.	Law and Justice.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	Grand Total.	*Deduct* Outlay from Contributions.	Net Total.
Total ...											

(5) Classified Abstract of Expenditure by Public Works Officers on account of District and Local Boards on Repairs to Civil Buildings.

District Local Boards.	Land Revenue Buildings.	Minor Departments.	Educational.	Law and Justice.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	Grand Total.	*Deduct* Outlay from Contributions.	Net Total.
Total ...											

(6) *Classified Abstract of Expenditure by Public Works Officers on account of District and Local Boards on Roads and other Works of Communication.*

District Local Boards.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and Ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct* Outlay from Contributions.	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							

(7) *Classified Abstract of Expenditure by Public Works Officers on account of District and Local Boards on Repairs to Roads and other Works of Communication.*

District Local Boards.	Metalled Roads.		Unmetalled Boads.		Roads.				Boat-bridges and Ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct* Outlay from contributions.	Net Total
	Bridged and drained through out.	Partially bridged and drained.	Bridged and drained through out.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							

(8). *Classified Abstract of Expenditure by Public Works Officers on account of District and Local Boards on Works of Miscellaneous Public Improvements.*

District Local Boards.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Lighting.	Miscellaneous.	Grand Total.	*Deduct* Outlay from Contributions.	Net Total.
Total ...										

(9) *Classified Abstract of Expenditure by Public Works Officers on account of District and Local Boards on Repairs to Works of Miscellaneous Public Improvements.*

District Local Boards.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Miscellaneous.	Grand Total.	*Deduct* Outlay from Contributions.	Net Total.
Total ...									

(10) *Classified Abstract of Expenditure by Civil Officers on account of District and Local Boards on Civil Buildings—Works.*

District Local Boards.	Land Revenue.	Administration.	Law and Justice.	Police.	Educational.	Medical.	Minor Departments.	Public Works.	Miscellaneous.	Grand Total.	*Deduct* Outlay from Contributions.	Net Total.
Total ...												

(11) *Classified Abstract of Expenditure by Civil Officers on account of District and Local Boards on Repairs to Civil Buildings.*

District Local Boards.	Land Revenue.	Administration.	Law and Justice.	Police.	Educational.	Medical.	Minor Departments.	Public Works.	Miscellaneous.	Grand Total.	*Deduct* Outlay from Contributions.	Net Total.
Total ...												

(12) *Classified Abstract of Expenditure by Civil Officers on account of District and Local Boards on Roads and other Works of Communication.*

District Local Boards.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and Ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct* Outlay from Contributions.	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							

(13) *Classified Abstract of Expenditure by Civil Officers on account of District and Local Boards on Repairs to Roads and other Works of Communication.*

District Local Boards.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and Ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct* Outlay from Contributions.	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							

(14) *Classified Abstract of Expenditure by Civil Officers on account of District and Local Boards on Works of Miscellaneous Public Improvements.*

District Local Boards.	Improvements to towns.	Markets.	Paving and Streets.	Lighting.	Water-supply.	Sewerage and drainage.	Mines.	Miscellaneous.	Grand Total.	*Deduct* Outlay from Contributions.	Net Total.
Total ...											

(15) *Classified Abstract of Expenditure by Civil Officers on account of District and Local Boards on Repairs to Works of Miscellaneous Public Improvements.*

District Local Boards.	Improvements to towns.	Markets.	Paving and Streets.	Lighting.	Water-supply.	Sewerage and drainage.	Mines.	Miscellaneous.	Grand Total.	*Deduct* Outlay from Contributions.	Net Total.
Total ...											

XXVIII. L. F. 59

LOCAL BOARDS FORM No. 1 (see *Rule 9*).

Return furnished by the Collector of *under Section 58*

of the Bombay Local Boards Act, 1884, showing the $\frac{\text{Actual Receipts}}{\text{Revised Estimate}}$ $\frac{\text{Revised Estimate}}{\text{First Estimate}}$

of the Local Fund of the $\frac{\text{District}}{\text{Taluka}}$ *for the*

Year 191 191 .

Sources as per Section 44 of the Act	Taluka.	Taluka.	Taluka.	Taluka.	District Local Boards' Receipts.	District Total.
Cess under Bombay Local Funds Act, 1869.						
Deduct expenses of assessment and collection.						
B. Net amount credited * ...						
Ferry receipts and penalties (Bombay Ferries Act, 1868).						
Deduct expenses of collection and maintenance of Ferries.						
C. Net proceeds ...						
Tolls and Leases of Tolls (Sections 41 and 42 of Bombay Act III of 1875).						
Deduct expenses of collection ...						
D. Net proceeds ...						
E. Fees, &c., under Bom Act VIII of 1866 (Sale of Poisons) as assigned by the Collector.						
F. Sand and quarry Fees ...						
G-1. Grants by Government under Section 1 (*b*) of Act XVIII of 1883 or otherwise.						
G-2. Contributions by private persons.						
H. Receipts by Local Boards in execution of the Act.						
Total Receipt of Funds (*i.e.*, B + C + D, &c.)						

* This is the whole amount for the Taluka including the Municipal Districts and Cantonments.

Forwarded to the President of the $\frac{\text{District}}{\text{Taluka}}$ Local Board of

Office of the Collector of :

Dated *191* . *Collector.*

XXVIII—*contd.* L. F. 59

LOCAL BOARDS FORM No. 2 (see *Rule 10*).

Details of Cess under the Bombay Local Funds Act, 1869, on Lands within Municipal Districts and Cantonments.

Name of Municipality or Cantonment.	Net Amount of Cess.			Remarks.
	Rs.	A.	P.	

I certify, under Section 47 of the Bombay Local Boards Act, 1884, that the above details are, to the best of my information, correct.

Dated 191 . *Collector.*

LOCAL BOARDS' FORM No. 3 (*see* Rule 12).

Return furnished by the District Local Board of , under Section 53 of the Local Boards Act., 1884, showing the probable amount of the Local Cess leviable under the Local Funds Act., 1889, which will be at the disposal of each Taluka Local Board in the said District during the year 191 -191 .

	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Taluka Board of	Total at the disposal of the District Local Board.	District Total.	Remarks.
Net amount estimated by the Collector as per that Officer's return under Section 53.										
Deduct as follows, viz.—										
1) Amount assigned to Municipalities and Cantonment Committees under Section 47.										
(2) Portion to be devoted to Educational purposes under Section 48.										
(3) Share of charges payable by District Local Board under Section 46.										
(4) Share of charges payable by District Local Board under Section 49.										
Total, deductions ...										
Probable amount at the disposal of each Board ...										

Forwarded to the Taluka Board of

Dated 191 .

President (or *Secretary*) *of the District Local Board.*

ABSTRACT OF THE BUDGET ESTIMATE OF THE DISTRICT

LOCAL BOARD FOR

TOGETHER WITH THE REVISED ESTIMATES FOR

Abstract of the Budget Estimate, of the District Local Board,

Revenue.	Budget Estimate.	Revised Estimate.
	Rs.	Rs.
Land Revenue—		
Revenue due to Canals ...		
Rents of Fisheries ...		
Miscellaneous ...		
Total, Land Revenue ...		
Local Rates—		
Cess on lands for expenditure on Roads, Schools, Hospitals and general purposes		
Miscellaneous ..		
Total, Local Rates ...		
Interest—		
Interest on Securities of District Funds ...		
Other items ...		
Total, Interest ...		
Law and Justice—Courts of Law—		
Fees, Fines and Forfeitures ...		
Police—		
Receipts under Cattle Trespass Act ...		
Other items ...		
Total, Police ...		
Education—		
Fees from Schools, General, Training and Special ...		
Contributions ...		
Income from Endowments ...		
Miscellaneous ...		
Total, Education ...		
Medical—		
Hospital Receipts ...		
Medicines sold by Civil Surgeons ...		
Income from Endowments ...		
Contributions ...		
Miscellaneous ...		
Total, Medical ...		
Minor Departments—		
Botanical and other Public Garden Receipts ...		
Veterinary Receipts ...		
Receipts on account of Experimental Cultivation ...		
Public Exhibitions and Fairs ...		
Miscellaneous ...		
Contributions ...		
Total, Minor Department ...		
Carried over ...		

for *together with the Revised Estimate for*

Revenue.	Budget Estimate.	Revised Estimate.
	Rs.	Rs.
Brought forward ...		
Superannuations and Pensions—		
Contributions for Pensions and Gratuities ...		
Miscellaneous—		
Sale of old Stores and Materials ...		
Sale of Nazul (escheated buildings and lands) ...		
Rents ...		
Contributions ...		
Other Miscellaneous Receipts ...		
Total, Miscellaneous ...		
Minor Works—		
Local Canal Receipts ...		
Civil Works—		
Rent of buildings and lands (other than Nazul) ...		
Sale of buildings and lands (other than Nazul) ...		
Sale of Stores and Materials ...		
Canal and Ferry Receipts ...		
Tolls on Roads ...		
Contributions ...		
Staging Bungalow Fees ...		
Sarai (Rest-house) Fees ...		
Miscellaneous ...		
Total, Civil works ...		
Total, Revenue ...		
Debt Deposits and Advances ...		
Total, Receipts ...		
Opening Balance ...		
Grand Totsl ...		

Abstract of the Budget Estimate of the District Local Board

Expenditure.	Budget Estimate.	Revised Estimate.
	Rs.	Rs.
Refunds—		
Land Revenue ...		
Lacal Rates ...		
Total, Refunds ...		
Land Revenue—		
Charges of District Administration ...		
Miscellaneous ...		
Total, Land Revenue ...		
Interest—		
Interest on loans ...		
Other items ...		
Total, Interest ...		
General Administration—		
General Establishment of Local Funds ...		
Police—		
Cattle Pound Charges ...		
Education—		
Inspection ...		
Schools, General ...		
Schools, Special ...		
Grants-in-aid ...		
Scholarships ...		
Miscellaneous ...		
Refunds ...		
Contributions ...		
Total, Education ..		
Medical—		
Medical Establishment ...		
Hospitals and Dispensaries ...		
Sanitation and Vaccination ...		
Medical Schools ...		
Plague Charges ...		
Other Charges ...		
Refunds ...		
Contributions ...		
Total, Medical ...		
Minor Departments—		
Provincial Statistics ...		
Public Exhibitions and Fairs ...		
Veterinary and Stallion Charges ...		
Experimental Cultivation ...		
Botanical and other Public Gardens ...		
Miscellaneous ...		
Contributions ...		
Total, Minor Departments ...		
Superannuation, &c.—		
Pensions ...		
Gratuities ...		
Donations to Service Funds ...		
Contributions ...		
Total, Superannuations, &c. ...		
Carried over ...		

for *together with the Revised Estimate for*

Expenditure.	Budget Estimate.	Revised Estimate.
	Rs.	Rs.
Brought forward ...		
Stationery and Printing—		
Purchase of Stationery ...		
Printing at private presses ...		
Lithography ...		
District Board Presses ...		
Total, Stationery and Printing ...		
Miscellaneous—		
Rewards for destruction of dogs, wild animals and snakes.		
Donations for charitable purposes ...		
Contributions ...		
Petty Establishments ...		
Miscellaneous and unforeseen charges ...		
Miscellaneous refunds ...		
Total, Miscellaneous ...		
Famine Relief ...		
Minor Works—		
Works ...		
Total, Minor Works ...		
Civil Works—		
(*a*) Buildings—		
New Works ...		
Repairs ...		
(*b*) Communications—		
New Works ...		
Repairs ...		
(*c*) Other Public Improvements—		
New Works ...		
Repairs ...		
(*d*) Establishment ...		
(*e*) Tools and Plant ...		
(*f*) Other Charges ...		
(*g*) Contributions ...		
Total, Civil Works ...		
Total Expenditure chargeable to Current Income ...		
Debt, Deposits and Advances ...		
Total, Charges ...		
Closing Balance ...		
Grand Total ...		

(Signature)

President, District Local Board,

Dated *191* .

XXXI L. F. 45

No. of 191

Dated 191 .

MEMO.

The undersigned has the honour to forward "Statement of Re-appropriations and Allotments" for the Month of 191 .

President, Local Boards of

To

THE COLLECTOR,

DISTRIC

LOCAL BOARDS FORM

Statement of Reappropriations and Allotments approved by the Local Board,) during the

	FROM				
Consecutive No.	Main Head.	Budget Item. 3		Work, Service, &c.	Balance available.
	2	Item No.	Amount.	4	5

No. 5 (see *Rules 22 and 23*).

Board of (and sanctioned by the District Local

Month of 191 .

TO			Amount Rs.	REMARKS
Main Head	Sub-head	Work, Service, &c. (*see* Note 5).		[If the reappropriation or allotment is for a work to be executed by the Government Executive Engineer, that fact should be noted in this column by writing the words "by the Government Executive Engineer."]
6	7	8	9	10

Instructions to be followed in preparing the Reappropriation Statement.

1. The Reappropriations and Allotments should be numbered consecutively throughout the official year.

2. In Column 3, No. of item and amount as given in Parts III and IV of the Budget should be entered thus: Part III—120; or Part IV—100.

3. In Column 4, in addition to the work, &c., the balance, if any available, after deducting from the original Budget Grant the sums already appropriated or expended during the previous months should be entered.

4. Reappropriation should be made for even sums only, fractions of a rupee being omitted.

5. If the reappropriation is for a work, its full classification as per article 184 of the Treasury Manual should be given.

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on 01 February, 2020